

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**22 Jefferson
0452 Clancy Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,101,473.43	1,099,840.90	1,632.53	0.00	0.00	0.00
21XX Support Services - Students	44,711.02	44,711.02	0.00	0.00	0.00	0.00
222X Educational Media Services	46,673.69	46,673.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,564.82	111,564.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,885.65	98,885.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,613.20	0.00	29,613.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,064.27	160,064.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,890.49	88,890.49	0.00	0.00	0.00	0.00
31XX Food Services	97,955.77	97,955.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,512.03	8,512.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,297.13	14,297.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,474.34	0.00	XXXXXXXXXX	9,474.34	0.00	0.00
Totals	1,812,115.84	1,771,395.77	31,245.73	9,474.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,812,115.84					
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,245.73/1,771,395.77		1.76%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**22 Jefferson
0453 Whitehall Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,229,513.63	1,215,394.35	4,399.71	9,719.57	0.00	0.00
21XX Support Services - Students	64,207.47	64,207.47	0.00	0.00	0.00	0.00
222X Educational Media Services	54,225.77	54,225.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,988.66	45,988.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,829.42	81,829.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,962.63	2,494.48	26,468.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,172.21	161,540.77	0.00	2,631.44	0.00	0.00
27XX Student Transportation Services	105,462.21	105,462.21	0.00	0.00	0.00	0.00
31XX Food Services	98,258.88	98,258.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,699.13	19,699.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,912.24	0.00	XXXXXXXXXX	41,912.24	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,409.78	3,409.78	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,937,642.03	1,852,510.92	30,867.86	54,263.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,937,642.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 30,867.86/1,852,510.92		1.67%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**22 Jefferson
0454 Whitehall H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	718,460.68	703,225.57	3,204.93	12,030.18	0.00	0.00
21XX Support Services - Students	50,905.59	50,905.59	0.00	0.00	0.00	0.00
222X Educational Media Services	55,637.63	55,637.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,864.90	45,864.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,327.38	99,327.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,484.43	2,494.48	27,989.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,240.47	145,230.47	0.00	4,010.00	0.00	0.00
27XX Student Transportation Services	69,938.57	69,938.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,496.10	14,496.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,483.41	74,483.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,512.03	0.00	XXXXXXXXXX	15,512.03	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,909.12	1,909.12	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,326,260.31	1,263,513.22	31,194.88	31,552.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,326,260.31					
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,194.88/1,263,513.22		2.47%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**22 Jefferson
0455 Basin Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	65,597.55	65,597.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,395.62	3,395.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,842.50	0.00	6,842.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,780.09	17,780.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,856.82	2,856.82	XXXXXXXXXX	0.00	0.00	0.00
Totals	96,472.58	89,630.08	6,842.50	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	96,472.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,842.50/89,630.08		7.63%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**22 Jefferson
0456 Boulder Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	750,383.95	750,383.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,775.71	57,775.71	0.00	0.00	0.00	0.00
222X Educational Media Services	44,055.76	44,055.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,759.32	45,759.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,258.61	85,258.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,116.67	8,604.59	134,512.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,155.81	98,155.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,076.68	50,076.68	0.00	0.00	0.00	0.00
31XX Food Services	6,788.01	6,788.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,336.11	4,336.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,580.59	22,580.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	114,112.30	0.00	XXXXXXXXXX	114,112.30	0.00	0.00
9999 Undistributed	131.38	131.38	0.00	0.00	0.00	0.00
Totals	1,422,530.90	1,173,906.52	134,512.08	114,112.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,422,530.90					
Line A	Preliminary Indirect Cost Rate [C divided by B] 134,512.08/1,173,906.52		11.46%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

22 Jefferson
0457 Jefferson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,096,859.20	1,096,859.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,364.78	52,364.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	537.60	537.60	0.00	0.00	0.00	0.00
222X Educational Media Services	46,902.63	46,902.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,967.33	57,967.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,986.17	106,986.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,878.59	9,589.58	116,289.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,895.65	180,895.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	184,548.24	184,548.24	0.00	0.00	0.00	0.00
31XX Food Services	74,067.90	74,067.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,644.00	51,644.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	128,842.00	128,842.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	107,900.00	0.00	XXXXXXXXXX	107,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,444.70	3,444.70	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	4,512.30	4,512.30	0.00	0.00	0.00	0.00
Totals	2,223,351.09	1,999,162.08	116,289.01	107,900.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,223,351.09					
Line A	Preliminary Indirect Cost Rate [C divided by B] 116,289.01/1,999,162.08			5.82%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

22 Jefferson
0458 Cardwell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	195,801.34	191,903.31	0.00	3,898.03	0.00	0.00
21XX Support Services - Students	5,054.29	5,054.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	939.99	939.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,047.68	6,047.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,267.09	0.00	3,267.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,578.41	36,578.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,033.53	31,033.53	0.00	0.00	0.00	0.00
Totals	278,722.33	271,557.21	3,267.09	3,898.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	278,722.33					
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,267.09/271,557.21		1.20%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

22 Jefferson
0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,060,730.79	1,055,639.39	0.00	5,091.40	0.00	0.00
21XX Support Services - Students	70,530.48	70,530.48	0.00	0.00	0.00	0.00
222X Educational Media Services	123,051.08	87,317.69	0.00	35,733.39	0.00	0.00
23XX Support Services - General Administration	137,949.69	137,949.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,414.62	65,414.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,172.60	0.00	34,172.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,766.88	182,031.95	0.00	10,734.93	0.00	0.00
27XX Student Transportation Services	2,448.47	2,448.47	0.00	0.00	0.00	0.00
31XX Food Services	77,501.98	77,501.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	696.51	696.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,715.65	9,715.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,761.57	2,761.57	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,777,740.32	1,692,008.00	34,172.60	51,559.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,777,740.32					
Line A	Preliminary Indirect Cost Rate [C divided by B] 34,172.60/1,692,008.00		2.02%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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